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General Assembly

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Proposed programme budget for the biennium 2002-2003*

Part XII
Staff assessment

Section 32
Staff assessment

* The present document contains section 32 of the proposed programme budget for the biennium 2002-2003. The approved programme budget will subsequently be issued in final form as *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 6* (A/56/6/Rev.1).

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Part XII
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(Thousands of United States dollars)

Component	1998-1999 expenditure	2000-2001 appropriation	Resource growth		Total before recosting	Recosting	2002-2003 estimate
			Amount	Percentage			
Staff assessment	313 802.3	328 485.3	(9 812.8)	(2.9)	318 672.5	24 922.0	343 594.5

32.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations of the United Nations, as amended by the General Assembly in annex II to its resolution 55/223 of 23 December 2000. To facilitate comparability with the programme of work and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

32.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, income from staff assessment.

32.3 The negative growth in staff assessment reflects the overall decrease in the number of posts, primarily the reduction of 218 posts at UNHCR.

Table 32.1 **Summary of follow-up action taken to implement relevant recommendations of the General Assembly**

Brief description of the recommendation	*Action taken to implement the recommendation*
General Assembly	
The General Assembly requested the Secretary-General to explore the possibility of presenting in future proposed programme budgets one consolidated section for staff assessment inflows and outflows, with a view to improving the transparency of the presentation of the budget (resolution 54/249, para. 24).	The format of the regular budget presents staff assessment as both an expenditure item under section 32 and as income under income section 1, which offsets the revenues generated under section 32 and the staff assessment derived under income section 3 expenditure portions. The requested single consolidated section to present all inflows and outflows cannot be encompassed solely within the regular budget, as the related funds are linked to the Tax Equalization Fund, which pools revenues and expenditures related not only to the regular budget but also those derived from peacekeeping operations and tribunals as assessed funds. The simplicity sought is regrettably not available as a result of the inherently complex nature of the multiple transactions required in handling a large group of assessments that are accounted for under different financial periods, some of which are biennial and others of which are annual.